COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **CITY OF EMPORIA**

General:

✓ A Certificate page signed by at least one member of the governing body.

✓ Verify that page numbers listed on the Certificate page are included in the budget.

✓ Verify that expenditures for each fund on the Certificate page matches individual fund sheet expenditures.

✓ Staple Proof of Publication, and published ordinance or signed resolution is attached.

✓ Verify the Total Ad Valorem Tax (from cert. pg. 1) does not exceed maximum levy (pg. 2, line 17).

Transfers:

✓ Verify the transfers listed on Schedule of Transfers are traceable to the fund page and amounts are in agreement.

Notice of Budget Hearing:

✓ Verify there are at least 10 days between the date the Notice of Budget Hearing was published and when the hearing was held.

✓ All funds are listed.

✓ Verify lease purchase principal outstanding for January 1, 20__ matches the total on "Statement of Conditional Lease-Purchase". Lease payments must be budgeted in an operating fund (payments from the bond and interest funds are not authorized).

Fund Sheets:

✓ December 31st cash balance was forwarded to January 1st.

✓ Check that all miscellaneous receipt/expenditure amounts do not exceed 10% of total receipts or expenditures.

✓ Check that non-appropriated balances do not exceed 5% of total expenditures.

State of Kansas
City

2025

CERTIFICATE

To the Clerk of Lyon County, State of Kansas
We, the undersigned, officers of
City of Hartford
certify that: (1) the hearing mentioned in the attached publication was held;
(2) after the Budget Hearing this budget was duly approved and adopted as the maximum expenditure for the various funds for the year 2025; and
(3) the Amount(s) of 2024 Ad Valorem Tax are within statutory limitations.

Table of Contents:		Page No.	2025 Adopted Budget: Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Final Tax Rate (County Clerk's Use Only)
Allocation of MVT, RVT, and 16/20M Veh Tax		2			
Schedule of Transfers		3			
Statement of Indebtedness		4			
Statement of Lease-Purchases		5			
Fund	**K.S.A.**				
General	12-101a	6	257,000	101,579	46.110
Debt Service	10-113				
Library	12-1220				
Special Highway		7	94,000		
Water		7	205,680		
Sewer		8	250,000		
Trash		8	45,000		
Non-Budgeted Funds		9			
Totals		xxxxxx	851,680	101,579	46.110 ✓
Budget Hearing Notice					County Clerk's Use Only
Combined Rate and Budget Hearing Notice		10			2,203,012
RNR Hearing Notice					Nov 1, 2024 Total Assessed Valuation
Neighborhood Revitalization					

101,580

Revenue Neutral Rate	45.857
Does budget require a resolution to exceed the Revenue Neutral Rate?	**YES**

Assisted by:
Joyce Wilson

Address:
105 Jeffery
Olpe, KS 66865
Email:
bujwilson@gmail.com

Date Attested: , 2024

County Clerk

Governing Body

REC'D LYON CO CLERK
AUG 27 2024 AM 7:58

City of Hartford

2025

Allocation of MV, RV, 16/20M, Commercial Vehicle, and Watercraft Tax Estimates

Budgeted Funds for 2024	Ad Valorem Levy Tax Year 2023	Allocation for Proposed Year 2025				
		MVT	RVT	16/20M Veh	Comm Veh	Watercraft
General	100,939	14,384	256	61	0	84
Debt Service						
Library						
TOTAL	100,939	14,384	256	61	0	84

County Treas Motor Vehicle Estimate 14,384

County Treas Recreational Vehicle Estimate 256

County Treas 16/20M Vehicle Estimate 61

County Treas Commercial Vehicle Tax Estimate 0

County Treas Watercraft Tax Estimate 84

Motor Vehicle Factor 0.14250

Recreational Vehicle Factor 0.00254

16/20 Vehicle Factor 0.00060

Commercial Vehicle Factor 0.00000

Watercraft Factor 0.00083

City of Hartford

Schedule of Transfers

Expenditure Fund Transferred From:	Receipt Fund Transferred To:	Actual Amount for 2023	Current Amount for 2024	Proposed Amount for 2025	Transfers Authorized by Statute
	Totals	0	0	0	
	Adjustments*				
	Adjusted Totals	0	0	0	

*Note: Adjustments are required only if the transfer is being made in 2024 and/or 2025 from a non-budgeted fund.

City of Hartford

2025

STATEMENT OF INDEBTEDNESS

Type of Debt	Date of Issue	Date of Retirement	Interest Rate %	Amount Issued	Beginning Amt Outstanding Jan 1, 2024	Date Due		Amount Due 2024		Amount Due 2025	
						Interest	Principal	Interest	Principal	Interest	Princ
General Obligation:											
Series 2010 B1 (Water)	3/8/2010	3/15/2050	4.00	1,373,409	567,000	3/15	3/15	23,120	11,000	22,680	12,000
Total G.O. Bonds					**567,000**			**23,120**	**11,000**	**22,680**	**12,000**
Revenue Bonds:											
NONE											
Total Revenue Bonds					**0**			**0**	**0**	**0**	**0**
Other:											
NONE											
Total Other					**0**			**0**	**0**	**0**	**0**
Total Indebtedness					**567,000**			**23,120**	**11,000**	**22,680**	**12,000**

City of Hartford

STATEMENT OF CONDITIONAL LEASE-PURCHASE AND CERTIFICATE OF PARTICIPATION*

Items Purchased	Contract Date	Term of Contract (Months)	Interest Rate %	Total Amount Financed (Beginning Principal)	Principal Balance As Beginning of 2024	Payments Due 2024	Payments Due 2025
NONE							
				Totals	**0**	**0**	**0**

***If leasing/renting with no intent to purchase, do not list--such transactions are not lease-purchases.

City of Hartford 2025

FUND PAGE FOR FUNDS WITH A TAX LEVY

Adopted Budget **General**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	103,188	71,956	41,951
Receipts:			
Ad Valorem Tax	81,450	100,939	xxxxxxxxxxxxxxxxxx
Delinquent Tax	7,309		
Motor Vehicle Tax	15,034	11,491	14,384
Recreational Vehicle Tax	267	394	256
16/20M Vehicle Tax	109	74	61
Commercial Vehicle Tax		25	0
Watercraft Tax		97	84
Gross Earning (Intangible) Tax			0
Local Sales and Compensating Use Tax	46,808	47,000	47,000
Franchise Tax	31,614	32,000	33,000
Licenses and Fees	245	475	475
Grants and Donations	4,550	5,000	5,000
Rental Income	4,346	4,500	4,500
Reimbursed Expenses	7,535	10,000	10,000
In Lieu of Tax (IRB)			
Interest on Idle Funds	2,805	3,000	3,000
Neighborhood Revitalization Rebate			0
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**202,072**	**214,995**	**117,760**
Resources Available:	**305,260**	**286,951**	**159,711**
Expenditures:			
Salaries and Wages	50,502	60,000	61,000
Employee Benefits			
Commodities	22,344	25,000	25,000
Contractual	89,554	90,000	90,000
Streets	5,220	7,000	10,000
Street Lights	15,149	16,000	16,000
Capital Outlay	45,815	40,000	45,000
Payroll Clearing	2,032	3,500	3,500
Municipal Court	2,563	2,500	2,500
Parks and Recreation	125	1,000	4,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**233,304**	**245,000**	**257,000**
Unencumbered Cash Balance Dec 31	71,956	41,951	xxxxxxxxxxxxxxxxxx
2023/2024/2025 Budget Authority Amount:	328,000	266,500	257,000
		Non-Appropriated Balance	
		Total Expenditure/Non-Appr Balance	257,000
		Tax Required	97,289
	Delinquent Comp Rate:	4.4%	4,290
		Amount of 2024 Ad Valorem Tax	**101,579**

City of Hartford 2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Special Highway**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	32,298	66,981	45,671
Receipts:			
State of Kansas Gas Tax	10,751	10,050	10,040
County Transfers Gas		1,140	1,140
Local Sales Tax	37,313	37,500	38,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**48,064**	**48,690**	**49,180**
Resources Available:	**80,362**	**115,671**	**94,851**
Expenditures:			
Street Repair and Maintenance	13,381	70,000	94,000
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**13,381**	**70,000**	**94,000**
Unencumbered Cash Balance Dec 31	66,981	45,671	851
2023/2024/2025 Budget Authority Amount:	79,000	120,000	94,000

Adopted Budget **Water**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	36,606	43,827	46,307
Receipts:			
Charges to Customers	189,148	190,000	190,000
New Service Connections		600	600
Late Fees	6,980	7,000	7,000
Reconnect Fees			
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**196,128**	**197,600**	**197,600**
Resources Available:	**232,734**	**241,427**	**243,907**
Expenditures:			
Salaries and Wages	41,914	43,000	43,000
Employee Benefits	22,615	23,000	23,000
Commodities	3,030	5,000	5,000
Contractual	86,788	90,000	100,000
GO - Principal	11,000	11,000	12,000
GO - Interest	23,560	23,120	22,680
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**188,907**	**195,120**	**205,680**
Unencumbered Cash Balance Dec 31	43,827	46,307	38,227
2023/2024/2025 Budget Authority Amount:	199,960	212,120	205,680

City of Hartford

2025

FUND PAGE FOR FUNDS WITH NO TAX LEVY

Adopted Budget **Sewer**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	83,510	123,235	188,235
Receipts:			
Charges to Customers	74,151	75,000	75,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**74,151**	**75,000**	**75,000**
Resources Available:	**157,661**	**198,235**	**263,235**
Expenditures:			
Wages and Benefits	8,639		
Commodities			
Contractual	4,319	5,000	250,000
Capital Outlay	21,468	5,000	
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**34,426**	**10,000**	**250,000**
Unencumbered Cash Balance Dec 31	123,235	188,235	13,235
2023/2024/2025 Budget Authority Amount:	60,300	91,000	250,000

Adopted Budget **Trash**	Prior Year Actual for 2023	Current Year Estimate for 2024	Proposed Budget Year for 2025
Unencumbered Cash Balance Jan 1	8,521	9,615	10,615
Receipts:			
Charges to Customers	44,671	45,000	45,000
Interest on Idle Funds			
Miscellaneous			
Does miscellaneous exceed 10% of Total Rec			
Total Receipts	**44,671**	**45,000**	**45,000**
Resources Available:	**53,192**	**54,615**	**55,615**
Expenditures:			
Contractual	43,577	44,000	45,000
Capital Outlay			
Cash Reserve (2025 column)			
Miscellaneous			
Does miscellaneous exceed 10% of Total Exp			
Total Expenditures	**43,577**	**44,000**	**45,000**
Unencumbered Cash Balance Dec 31	9,615	10,615	10,615
2023/2024/2025 Budget Authority Amount:	45,000	44,000	45,000

City of Hartford

NON-BUDGETED FUNDS
(Only the actual budget year for 2023 is reported)

2025

Non-Budgeted Funds

(1) Fund Name:		(2) Fund Name:		(3) Fund Name:		(4) Fund Name:		(5) Fund Name:		
Water Bond Revenue		**Equipment Reserves**		**Veterans' Memorial**		**Water Reserves P & I**		**0**		
Unencumbered		Unencumbered		Unencumbered		Unencumbered		Unencumbered		Total
Cash Balance Jan 1	50,502	Cash Balance Jan 1	24	Cash Balance Jan 1	10	Cash Balance Jan 1	10,144	Cash Balance Jan 1		60,680
Receipts:		Receipts:		Receipts:		Receipts:		Receipts:		
Deposits		Grants								
Interest										
Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	Total Receipts	0	0
Resources Available:	50,502	Resources Available:	24	Resources Available:	10	Resources Available:	10,144	Resources Available:	0	60,680
Expenditures:		Expenditures:		Expenditures:		Expenditures:		Expenditures:		
Refunds		Contractual								
Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	Total Expenditures	0	0
Cash Balance Dec 31	50,502	Cash Balance Dec 31	24	Cash Balance Dec 31	10	Cash Balance Dec 31	10,144	Cash Balance Dec 31	0	60,680 **
										60,680 **

** Note: These two block figures should agree.

State of Kansas
City

2025

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Hartford
will meet on August 21, 2024 at 6:45 PM at Hartford City Hall, 200 Commercial, Hartford, KS for the purpose of hearing and answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at Hartford City Hall, 200 Commercial, Hartford, KS and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2025 Expenditures and Amount of Current Year Estimate for 2024 Ad Valorem Tax establish the maximum limits of the 2025 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2023		Current Year Estimate for 2024		Proposed Budget for 2025		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2024 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	233,304	46.776	245,000	47.041	257,000	101,579	46.148
Debt Service							
Library							
Special Highway	13,381		70,000		94,000		
Water	188,907		195,120		205,680		
Sewer	34,426		10,000		250,000		
Trash	43,577		44,000		45,000		
Non-Budgeted Funds							
Totals	513,595	46.776	564,120	47.041	851,680	101,579	46.148
						*Revenue Neutral Rate***	*45.857*
Less: Transfers	0		0		0		
Net Expenditure	513,595		564,120		851,680		
Total Tax Levied	86,986		100,939		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,859,665		2,145,763		2,201,144		

Outstanding Indebtedness, January 1,	2022	2023	2024
G.O. Bonds	599,000	589,000	567,000
Revenue Bonds	0	0	0
Other	15,768	0	0
Lease Purchase Principal	0	0	0
Total	614,768	589,000	567,000

*Tax rates are expressed in mills
** *Revenue Neutral Rate as defined by KSA 79-2988*

Susan Hanners
City Official Title: City Clerk

AFFIDAVIT OF PUBLICATION
The Coffey County Republican
Burlington, Kansas
STATE OF KANSAS
COFFEY COUNTY, ss.

Catherine R. Faimon

of lawful age, being first duly sworn, deposeth and says that she is the publisher of THE COFFEY COUNTY REPUBLICAN, a biweekly newspaper printed in the State of Kansas, published in the city of Burlington, County of Coffey, State of Kansas, and of general circulation in Coffey County, and that said newspaper is not a trade, religious or fraternal publication.

Said newspaper has been continuously and uninterruptedly published in said county, at least 50 times each year during the period of more than five years immediately prior to the first publication of the notice hereinafter mentioned, and has been duly admitted to the mails as Second Class matter in Coffey County, Kansas, and that notice of which a true copy is hereto attached, was published in the regular and entire issue of

The Coffey County Republican

for 1 consecutive week(s).

The first publication thereof being made as aforesaid on

August 8, 2024

with subsequent publications made on the following dates:
_____, 20____
_____, 20____
_____, 20____
_____, 20____

and affiant further says she has personal knowledge of the statements set forth and that they are true.

Catherine R. Faimon
Catherine R. Faimon

Subscribed and sworn to before me this 8 day of August, 2024.

Christopher Alan Faimon
Notary Public State of Kansas
My Appt Expires 3/22/2025

Notary Seal

Sig Christopher Alan Faimon
Christopher Alan Faimon

Notary Public
My commission expires 03/22/2025

AFFIDAVIT OF PUBLICATION –
The Coffey County Republican, Burlington, Kansas
Affidavit and proof of publication examined, approved and filed this _____ of _____, 20_____.

Recorded in _____.

Judge-Clerk of District Court

(Published in *The Coffey County Republican* on Thurs

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND B

The governing body of
City of Hartford
will meet on August 23, 2023 at 6:45 PM at Hartford City Hall for the purpos
answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valore
Detailed budget information is available at Hartford City Hall and will be availa

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax estab
Estimated Tax Rate is subject to change depending on the final assessed

	Prior Year Actual for 2022		Current Year Estimate for 2023		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budg for E
General	214,530	51.750	254,500	46.776	
Debt Service					
Library					
Special Highway	73,578				
Water	167,787		198,560		
Sewer	56,992		56,000		
Trash	37,452		43,000		
Non-Budgeted Funds:					
Totals	550,359	51.750	552,060	46.776	73
Less: Transfers	0		0		
Net Expenditure	550,359		552,060		73
Total Tax Levied	86,489		86,986		xxxxxxx
Assessed Valuation	1,671,305		1,859,665		2,1

Outstanding Indebtedness, January 1,	2021	2022	2
G.O. Bonds	609,000	599,000	58
Revenue Bonds	0	0	
Other	31,016	15,768	
Lease Purchase Principal	0	0	
Total	640,016	614,768	589

*Tax rates are expressed in mills
**Revenue Neutral Rate as defined by KSA 79-2988*

Susan Hanners
City Official Title: City Clerk

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(Published in *The Coffey County Republican* on Thursday, August 8, 2024)

NOTICE OF HEARING TO EXCEED REVENUE NEUTRAL RATE AND BUDGET HEARING

The governing body of
City of Hartford
will meet on August 23, 2023 at 6:45 PM at Hartford City Hall for the purpose of hearing and
answering objections of taxpayers relating to the proposed use of all funds, the amount of ad valorem tax and the Revenue Neutral Rate.
Detailed budget information is available at Hartford City Hall and will be available at this hearing.

BUDGET SUMMARY

Proposed Budget 2024 Expenditures and Amount of Current Year Estimate for 2023 Ad Valorem Tax establish the maximum limits of the 2024 budget.
Estimated Tax Rate is subject to change depending on the final assessed valuation.

	Prior Year Actual for 2022		Current Year Estimate for 2023		Proposed Budget for 2024		
FUND	Expenditures	Actual Tax Rate*	Expenditures	Actual Tax Rate*	Budget Authority for Expenditures	Amount of 2023 Ad Valorem Tax	Proposed Estimated Tax Rate*
General	214,550	51.750	254,500	46.776	266,500	100,939	47.045
Debt Service							
Library							
Special Highway	73,578						
Water	167,787				120,000		
Sewer	56,992		198,560		212,120		
Trash	37,452		56,000		91,000		
			43,000		44,000		
Non-Budgeted Funds:							
Totals	550,359	51.750	552,060	46.776	733,620	100,939	47.045
						Revenue Neutral Rate**	40.542
Less: Transfers	0		0		0		
Net Expenditure	550,359		552,060		733,620		
Total Tax Levied	86,489		86,986		xxxxxxxxxxxxxxxxxx		
Assessed Valuation	1,671,305		1,859,665		2,145,582		

Outstanding Indebtedness, January 1,	2021	2022	2023
G.O. Bonds	609,000	599,000	589,000
Revenue Bonds	0	0	0
Other	31,016	15,768	0
Lease Purchase Principal	0	0	0
Total	640,016	614,768	589,000

*Tax rates are expressed in mills

***Revenue Neutral Rate as defined by KSA 79-2988*

Susan Hanners
City Official Title: City Clerk

Resolution No. 2024-02

A RESOLUTION OF THE CITY OF HARTFORD, KANSAS TO LEVY A PROPERTY TAX RATE EXCEEDING THE REVENUE NEUTRAL RATE;

WHEREAS, the Revenue Neutral Rate for the City of Hartford was calculated as 45.857 mills by the Lyon County Clerk; and

WHEREAS, the budget proposed by the Governing Body of the City of Hartford will require the levy of a property tax rate exceeding the Revenue Neutral Rate: and

WHEREAS, the Governing Body held a hearing on August 21, 2024 allowing all interested taxpayers desiring to be heard an opportunity to give oral testimony; and

WHEREAS, the Governing Body of the City of Hartford, having heard testimony, still finds it necessary to exceed the Revenue Neutral Rate.

NOW, THEREFORE, BE IT RESOLVED BY THE GOVERNING BODY OF THE CITY OF HARTFORD:

The City of Hartford shall levy a property tax rate exceeding the Revenue Neutral Rate of 45.857 mills.

This resolution shall take effect and be in force immediately upon its adoption and shall remain in effect until future action is taken by the Governing Body.

ADOPTED this 21st day of August, 2024 and **SIGNED** by the Governing Body.

Sign By:

ROLL Call Vote of the City of Hartford
To Levy a property tax Exceeding the Revenue Neutral Rate
Hearing to Exceed Revenue Neutral Rate held on August 21, 2024.
Resolution No. 2024-01

Governing Body Member	Yes	No	No Vote
Kenny Hamman	X		
Nicholas Bess	X		
Gabe Metcalfe	X		
Ben Dandrea	X		
Jennifer Hamman	X		
Heather Schultz	X		
Totals:	6		

Certified:

Notice of Revenue Neutral Rate Intent

THE GOVERNING BODY OF THE CITY OF HARTFORD, LYON COUNTY KANSAS HEREBY NOTIFIES THE LYON COUNTY CLERK OF THE INTENT OF EXCEED THE REVENUE NEUTRAL RATE;

__X__ YES, we intend to EXCEED the Revenue Neutral Rate and our proposed mill levy rate is 46.148. The date of our hearing is August 21, 2024 at 6:45 PM, and will be held at Hartford City Hall, 200 Commercial, Hartford, KS.

_____ NO, we do not plan to exceed the Revenue Neutral Rate and will submit our budget to the Lyon County Clerk on or before August 25, 2024.

(seal)

Susan Hansen
Clerk or Officer of Governing Body

----------OFFICE USE ONLY----------

If YES – was the notice turned into the County Clerk on or before **July 20**?

_____✓_____ YES _____ NO

COUNTY CLERK CHECKLIST FOR DISTRICT BUDGETS

Name of Municipality: **CITY OF HARTFORD**

General:

✓ A Certificate page signed by at least one member of the governing body.

✓ Verify that page numbers listed on the Certificate page are included in the budget.

✓ Verify that expenditures for each fund on the Certificate page matches individual fund sheet expenditures.

✓ Staple Proof of Publication, and published ordinance or signed resolution is attached.

✓ Verify the Total Ad Valorem Tax (from cert. pg. 1) does not exceed maximum levy (pg. 2, line 17).

Transfers:

✓ Verify the transfers listed on Schedule of Transfers are traceable to the fund page and amounts are in agreement.

Notice of Budget Hearing:

✓ Verify there are at least 10 days between the date the Notice of Budget Hearing was published and when the hearing was held.

✓ All funds are listed.

✓ Verify lease purchase principal outstanding for January 1, 20__ matches the total on "Statement of Conditional Lease-Purchase". Lease payments must be budgeted in an operating fund (payments from the bond and interest funds are not authorized).

Fund Sheets:

✓ December 31st cash balance was forwarded to January 1st.

✓ Check that all miscellaneous receipt/expenditure amounts do not exceed 10% of total receipts or expenditures.

✓ Check that non-appropriated balances do not exceed 5% of total expenditures.